

HOUSE _____ AMENDMENT NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 30, Page 27, Section 208.755, Line 38
by inserting after said line the following:

"320.093. 1. Any person, firm or corporation who purchases a dry fire hydrant, as defined in section 320.273, or provides an acceptable means of water storage for such dry fire hydrant including a pond, tank or other storage facility with the primary purpose of fire protection within the state of Missouri, shall be eligible for a credit on income taxes otherwise due pursuant to chapter 143, RSMo, except sections 143.191 to 143.261, RSMo, as an incentive to implement safe and efficient fire protection controls. The tax credit, not to exceed five thousand dollars, shall be equal to fifty percent of the cost in actual expenditure for any new water storage construction, equipment, development and installation of the dry hydrant, including pipes, valves, hydrants and labor for each such installation of a dry hydrant or new water storage facility. The amount of the tax credit claimed for in-kind contributions shall not exceed twenty-five percent of the total amount of the contribution for which the tax credit is claimed.

2. Any amount of credit which exceeds the tax due shall not be refunded but may be carried over to any subsequent taxable year, not to exceed seven years. The person, firm or corporation may elect to assign to a third party the approved tax credit. The certificate of assignment and other appropriate forms [must] shall be filed with the Missouri department of revenue and the department of economic development.

3. The person, firm or corporation shall make application for the credit to the department

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1 of economic development after receiving approval of the state fire marshal. The fire marshal shall
2 establish by rule promulgated pursuant to chapter 536, RSMo, the requirements to be met based
3 on the National Resources Conservation Service's [Missouri] Dry Hydrant Standard. The state
4 fire marshal or designated local representative shall review and authorize [and issue a permit for]
5 the construction and installation of any dry fire hydrant site. Only approved dry fire hydrant sites
6 [will] shall be eligible for tax credits as indicated in this section. Under no circumstance shall
7 such authority deny any entity the ability to provide a dry fire hydrant site when tax credits are not
8 requested.

9 4. The department of [economic development] public safety shall certify to the department
10 of revenue that the dry hydrant system meets the requirements to obtain a tax credit as specified in
11 subsection 5 of this section.

12 5. In order to qualify for a tax credit under this section, a dry hydrant or new water storage
13 facility [must] shall meet the following minimum requirements:

14 (1) Each body of water or water storage structure [must] shall be able to provide two
15 hundred fifty gallons per minute for a continuous two-hour period during a fifty-year drought or
16 freeze at a vertical lift of eighteen feet;

17 (2) Each dry hydrant [must] shall be located within twenty-five feet of an all-weather
18 roadway and [must] shall be accessible to fire protection equipment;

19 (3) Dry hydrants shall be located a reasonable distance from other dry or pressurized
20 hydrants; and

21 (4) The site shall provide a measurable economic improvement potential for rural
22 development.

23 6. New credits shall not be awarded under this section after August 28, [2003] 2011. The
24 total amount of all tax credits allowed pursuant to this section is five hundred thousand dollars in
25 any one fiscal year as approved by the director of the department of economic development.

26 7. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that is
27 created under the authority delegated in this section shall become effective only if it complies with
28 and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section 536.028,
29 RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers vested

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1 with the general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or
2 to disapprove and annul a rule are subsequently held unconstitutional, then the grant of
3 rulemaking authority and any rule proposed or adopted after August 28, [1999] 2007, shall be
4 invalid and void.

5
6 Further amend said bill by amending the title, enacting clause, and intersectional references
7 accordingly.

Action Taken _____

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